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Financing of the United Nations Integrated Mission in Timor-Leste

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Report of the Advisory Committee on Administrative and Budgetary Questions

I. Introduction

1. The Advisory Committee on Administrative and Budgetary Questions has considered the Secretary-General's report on the financing of the United Nations Mission in Timor-Leste (UNMIT) (A/69/589), which provides details on the final disposition of the assets of the Mission. During its consideration of the report, the Committee met with representatives of the Secretary-General, who provided additional information and clarification, concluding with responses received in writing on 6 February 2015.

2. The Mission was established by the Security Council by its resolution 1704 (2006) and extended by subsequent resolutions, ending with resolution 2037 (2012), which extended the mandate until 31 December 2012. On 1 January 2013, UNMIT commenced its administrative liquidation, which continued until 30 June 2013.

II. Final disposition of assets

3. The report of the Secretary-General provides details on the final disposition of assets of UNMIT as at 30 June 2014, undertaken in accordance with United Nations regulation 5.14 of the Financial Regulations and Rules of the United Nations. The Mission's asset disposal plan provided for: (a) redeployment of equipment in good condition to other peacekeeping operations or placement in reserve to form start-up kits for use by future missions; (b) redeployment of equipment not required for current or future peacekeeping operations to other United Nations activities, if required; (c) sale of equipment not required for current or future peacekeeping operations or other United Nations activities to other United Nations agencies, international organizations or non-governmental organizations; (d) commercial

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disposal in accordance with the procedures applicable to other United Nations equipment or property; and (e) transfer to the Government of assets, in return for compensation, or free of charge, as applicable, which have been installed in-country and which, if dismantled, would set back the rehabilitation process (A/69/589, para. 3). Information on the actual disposition of all assets of the Mission is provided in section II of the Secretary-General's report.

4. The Advisory Committee notes that the Mission's assets fall into three groups (see also A/69/589, tables 1, 2 and 3). The Committee was provided with a detailed summary of the final disposition of assets, as at 30 June 2014, showing the inventory value and residual value of the assets, as follows:

Summary of the final disposition of assets of the United Nations Integrated Mission in Timor-Leste

	Quantity of assets	*Inventory value*	*Percentage*	*Residual value*
Group I: transferred to other missions and/or United Nations activities or the United Nations Logistics Base for temporary storage	2 206	14 988 252	44	11 360 327
Group II: disposed of in the Mission area				
Donation to the Government of Timor-Leste	1 696	4 433 678	13	1 674 914
Sold	1 972	12 024 173	35	3 755 501
Group III: written-off or lost				
Written-off	385	2 814 011	8	906 169
Lost	23	32 382	0	9 766
Total	**6 282**	**34 292 496**	**100**	**17 706 676**

5. The Mission's final disposition comprised 6,282 assets under groups I, II and III, amounting to an inventory value of $34.3 million, or a residual value of $17.7 million. A total of 2,206 group I assets with an inventory value of $14.9 million, or a residual value of $11.3 million, have been transferred to other missions for their use or to the United Nations Logistics Base for temporary storage, while a total of 3,668 group II assets with an inventory value of $16.4 million, or a residual value of $5.4 million have been donated to the Government of Timor-Leste or sold. A total of 408 group III assets with an inventory value of $2.8 million, or a residual value of $915,934 have been written off or lost (A/69/589, paras. 4-8). **The Advisory Committee notes that information on the residual value of assets was provided in the aforementioned paragraphs of the report of the Secretary-General but was not provided under table 1 therein, representing a presentational inconsistency. The Committee is of the view that, to ensure transparency, tables should show both the inventory value and the residual value of assets and believes that all related reports should adhere to a standard structure and incorporate all pertinent information (see also A/68/866, para. 5).**

6. Paragraph 7 of the report of the Secretary-General notes that assets were donated to the Government of Timor-Leste with an inventory value of $4,433,700, or a residual value of $1,674,900, and that the slight difference from the amount approved by the General Assembly in its resolution 67/245 B is a result of changes in the composition of assets. The Advisory Committee notes that the value of the

assets approved by the General Assembly amounted to $4,546,389 (A/69/589, para. 3). The Committee requested clarification with respect to the differing amounts and the difference in the composition of assets, and was informed that, throughout the intervening periods between various reports, the UNMIT asset database (Galileo) had been administered progressively to bring it to closure. Furthermore, only assets that were disposed of after the end of the mandate were reflected in the final disposition of assets report, while assets gifted prior to the liquidation had been excluded. The Committee was not, however, provided with information on the difference in the composition of assets. In this connection, the Committee recalls that the Secretary-General, in his report on the financing of the United Nations Integrated Mission in Timor-Leste (A/67/813), providing details on the proposed donation of the assets of the Mission to the Government of Timor-Leste, indicated that information on the actual disposition of all assets of the Mission, including the final details of assets to be transferred to the Government, would be included in the final disposition of assets report to be submitted for consideration to the Assembly at its sixty-ninth session (paras. 2 and 8). The Committee notes that a summary of the assets proposed for donation to the Government was included in that report and regrets that such information on the final disposition of assets was omitted from the present report. **The Advisory Committee expects the Secretary-General to provide information in this regard to the General Assembly at the time of the consideration of the present report.**

III. Conclusion

7. The action to be taken by the General Assembly in connection with the financing of the United Nations Integrated Mission in Timor-Leste is contained in paragraph 9 of the report of the Secretary-General (A/69/589). **Subject to its comments and observations made in the paragraphs above, the Advisory Committee recommends that the General Assembly take note of the report of the Secretary-General.**